

JIGSAW PRESCHOOL

England & Wales · Charity number 1155860

Details

Status Registered

Legal form CIO

Registered 2014-02-19

Register [View on the Charity Commission register](#)

Contact

Address Jigsaw Pre School
Link Road
Sawston
Cambridge
CB22 3GB

Phone 01223756536

Email chair@jigsaw-preschool.org.uk

Website www.jigsaw-preschool.org.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Provision of good quality sessional childcare to children aged from two to four years old. We operate between 9am and 3pm during school term time.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£266,009	£247,833	-	-
2024-08-31	£213,217	£216,523	-	-
2023-08-31	£224,832	£213,489	-	-
2022-08-31	£210,828	£200,347	-	-
2021-08-31	£151,595	£177,231	-	-

Trustees

Name	Role	Appointed
Jo-Ann Hunt	Chair	2020-11-11
Eleanor Clapp		2025-06-06
Elisa Davies		2023-10-05
Kristina Woodstock		2024-11-06
Leah Hill		2025-10-14
Rose Bradshaw		2025-10-14

JIGSAW PRESCHOOL

England & Wales - Charity number 1155860

Accounts

Jigsaw Preschool

**Statement of Financial Activities
for the year ended 31 August 2025**

Jigsaw Preschool

Chair's Report

Committee

We currently have a committee of 5. The committee continued to review Jigsaw's policies on a 2-year rolling schedule. The committee has put a lot of hours into research to update the policies to meet the current UK government guidelines and legislation.

Staff

The committee agreed to a pay increase for staff for April 2025, as the national minimum wage significantly increased this year. Although we received comments about our salary levels being high compared to income, as a committee we identified retaining and recruiting staff as our biggest operational risk, and pay is a significant factor in that.

This year, one member of staff left to go on maternity leave in February, we are hoping to welcome her back in January 2026. Another member of staff who volunteered the year before, was taken on as bank staff & left in June to begin a career in the police. We also had a few students in on work experience for one or two weeks & a student on work placement for one day a week for a few months.

Finance

The Committee held a pay review in February to ensure our staff salaries were compliant with the increase in national minimum wage from April 2025.

We have made a profit of £18,000 this year which will help enable us to increase staff wages to an acceptable living wage.

Grants

We also applied for a grant from the rotary club, who organise the yearly fun run in Sawston, they kindly donated £500 for Jigsaw to buy new resources.

Fundraising

We have raised approximately £5,000 this year and purchased new playhouses, had new blinds installed and freshened up the rooms with a lick of paint including the office.

Maintenance

The outdoor flooring was taken up and laid with Tarmac over the Easter break and we had some kind volunteers help cut and lay the new artificial grass around the play-area, where the bushes used to be. The bushes were removed and disposed of for free by committee family members and the artificial grass was donated.

This has been a good year for the Pre-school.

Jo-Ann Hunt
Chair of Jigsaw Preschool

JIGSAW PRESCHOOL

**ACCOUNTANTS' REPORT
For the year ending 31st August 2025**

I report on the accounts of Jigsaw Preschool for the year ending 31st August 2025.

Respective responsibilities of the trustees and examiner:

The Jigsaw Preschool trustees are responsible for the preparation of the accounts.
The Jigsaw Preschool trustees consider that an audit is not required for the year.

It is my responsibility as the independent examiner to:

1. Examine the accounts
2. To follow procedures laid down in the general directions given by the Preschool
3. To state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission and The Institute of Chartered Accountants in England and Wales.
My examination included a review of the accounting records kept by the preschool and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.
The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records
- To prepare accounts which accord with the accounting records

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....
P E Whitmell BSc FCA
Fellow of The Institute of Chartered Accountants in England and Wales

..... date

**Jigsaw Preschool
Statement of Financial Activities
for the year ended 31 August 2025**

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Incoming resources			
Incoming resources from generated funds			
Activities from generating funds:			
Fundraising events		4,398	4,736
Grant from Sawston Fun Run		500	-
Investment income		1,505	1,523
Incoming resources from charitable activities			
Cambs CC Grants		210,576	167,317
Fee income		47,137	39,147
Other incoming resources			
Donations		1,565	-
Uniform income		329	495
Total incoming resources		266,009	213,217
 Resources expended			
Costs of generating funds	3	624	2,101
Preschool activities	3	247,208	214,422
Total resources expended		247,833	216,523
Net incoming/(outgoing) resources for the year		18,176	(3,306)
Balances at 31 August 2024		48,129	51,435
Balances at 31 August 2025		66,305	48,129

The Statement of Financial Activities includes all gains and losses recognised in the year.

**Jigsaw Preschool
Balance Sheet
as at 31 August 2025**

	Notes	£	2025 £	£	2024 £
Current assets					
Cash at bank and in hand		<u>103,496</u>		<u>84,423</u>	
		103,496		84,423	
Creditors: amounts falling due within one	6	<u>(37,191)</u>		<u>(36,294)</u>	
			66,305		48,129
Net assets			<u>66,305</u>		<u>48,129</u>
Funds					
Unrestricted:			66,305		48,129
	7		<u>66,305</u>		<u>48,129</u>

The financial statements were approved by the Trustees on
and signed on their behalf by:

**J Hunt
Chair**

**Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2025**

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources and resources expended

Income and expenditure items have been credited or charged in the Statement of Financial Activities on an accruals basis.

Restricted funds

Resources are recorded on a receivable basis and allocated to a Restricted Fund if a limitations on their use is specified by the donors and providers. Funds received in the direct operation of the Charity are treated as unrestricted funds.

Direct charitable expenditure

Overheads are allocated to direct charitable expenditure on the basis of the time spent.

Taxation

The charity is exempt from tax on its charitable activities.

2 Trustees' Remuneration and Expenses

No Trustees received any remuneration or other benefits during the year.

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2025

3 Total Resources Expended

	Costs of generating income £	Preschool activity £	2025 TOTAL £
Costs directly allocated to activities			
Uniform	-	768	768
Wages	-	213,665	213,665
Gift cards	-	1,290	1,290
Staff Training	-	1,014	1,014
Materials & toys	-	2,497	2,497
Food & drink	-	1,831	1,831
Insurance	-	1,420	1,420
External classes fees	-	1,673	1,673
Rent of premises	-	13,684	13,684
Cleaning	-	388	388
Fundraising events	624	-	624
Support costs allocated to activities			
Payroll fees	-	1,056	1,056
ICO fee	-	47	47
OFSTED fee	-	35	35
Office costs	-	4,820	4,820
Expenditure on capital equipment			
Playhouses	-	1,425	1,425
Blinds	-	1,500	1,500
Banners	-	96	96
	<u>624</u>	<u>247,208</u>	<u>247,833</u>

	Costs of generating income £	Preschool activity £	2024 TOTAL £
Costs directly allocated to activities			
Uniform	-	1,455	1,455
Wages	-	187,900	187,900
Staff Training	-	1,164	1,164
Materials & toys	-	1,285	1,285
Food & drink	-	1,992	1,992
Insurance	-	1,367	1,367
External classes fees	-	1,922	1,922
Rent of premises	-	10,943	10,943
Cleaning	-	360	360
Fundraising events	2,101	-	2,101
Support costs allocated to activities			
Payroll fees	-	984	984
ICO fee	-	35	35
OFSTED fee	-	35	35
Office costs	-	4,381	4,381
Expenditure on capital equipment			
Education station	-	600	600
	<u>2,101</u>	<u>214,423</u>	<u>216,524</u>

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2025

4	Staff Costs and numbers	2025	2024
		£	£
	Wages and salaries	213,665	187,900
	number of employees		
	Preschool manager	2	2
	Deputy preschool manager	1	1
	Early years assistants	13	13
		16	16

5 Taxation

The company is a registered charity and is therefore not liable to income tax or corporation tax on funds received and expended on activities covered by its charitable status.

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Deferred income	37,191	36,294
	37,191	36,294

7 Funds

	Balance at 1 September 2024 £	Incoming Resources £	Resources Expended £	Balance at 31 August 2025 £
Unrestricted Funds				
General Reserve	48,129	266,009	247,833	66,305
Total Funds	48,129	266,009	247,833	66,305

JIGSAW PRESCHOOL

England & Wales - Charity number 1155860

Accounts

Jigsaw Preschool

**Statement of Financial Activities
for the year ended 31 August 2024**

**Jigsaw Preschool
Statement of Financial Activities
for the year ended 31 August 2024**

	Notes	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Incoming resources			
Incoming resources from generated funds			
Activities from generating funds:			
Fundraising events		4,736	6,131
Investment income		1,523	737
Incoming resources from charitable activities			
Grants		167,317	185,433
Fee income		39,147	32,294
Other incoming resources			
Uniform income		495	237
Total incoming resources		<u>213,217</u>	<u>224,832</u>
Resources expended			
Costs of generating funds	3	2,101	1,617
Preschool activities	3	214,422	211,872
Total resources expended		<u>216,523</u>	<u>213,489</u>
Net (outgoing)/incoming resources for the year		(3,306)	11,343
Balances at 31 August 2023		51,435	40,092
Balances at 31 August 2024		<u>48,129</u>	<u>51,435</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

**Jigsaw Preschool
Balance Sheet
as at 31 August 2024**

	Notes	£	2024 £	£	2023 £
Current assets					
Cash at bank and in hand		<u>84,423</u>		<u>73,938</u>	<u>73,938</u>
Creditors: amounts falling due within one	6	<u>(36,294)</u>		<u>(22,503)</u>	
			48,129		51,435
Net assets			<u>48,129</u>		<u>51,435</u>
Funds					
Unrestricted:			48,129		51,435
	7		<u>48,129</u>		<u>51,435</u>

The financial statements were approved by the Trustees on and signed on their behalf by:

**J Hunt
Chair**

**Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2024**

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources and resources expended

Income and expenditure items have been credited or charged in the Statement of Financial Activities on an accruals basis.

Restricted funds

Resources are recorded on a receivable basis and allocated to a Restricted Fund if a limitations on their use is specified by the donors and providers. Funds received in the direct operation of the Charity are treated as unrestricted funds.

Direct charitable expenditure

Overheads are allocated to direct charitable expenditure on the basis of the time spent.

Taxation

The charity is exempt form tax on its charitable activities.

2 Trustees' Remuneration and Expenses

No Trustees received any remuneration or other benefits during the year.

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2024

3 Total Resources Expended

	Costs of generating income	Preschool activity	2024 TOTAL
	£	£	£
Costs directly allocated to activities			
Uniform	-	1,455	1,455
Wages	-	187,900	187,900
Staff Training	-	1,164	1,164
Materials & toys	-	1,285	1,285
Food & drink	-	2,952	2,952
Insurance	-	1,367	1,367
External classes fees	-	1,922	1,922
Rent of premises	-	10,943	10,943
Fundraising events	2,101		2,101
Support costs allocated to activities			
Payroll fees	-	984	984
Office costs	-	4,451	4,451
	2,101	214,422	216,523

	Costs of generating income	Preschool activity	2023 TOTAL
	£	£	£
Costs directly allocated to activities			
Uniform	-	1,246	1,246
Wages	-	186,596	186,596
Staff Training	-	651	651
Materials & toys	-	3,236	3,236
Food & drink	-	2,884	2,884
Insurance	-	1,327	1,327
External classes fees	-	1,670	1,670
Rent of premises	-	9,168	9,168
Fundraising events	1,617	-	1,617
Support costs allocated to activities			
Payroll fees	-	960	960
Office costs	-	4,134	4,134
	1,617	211,872	213,489

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2024

4	Staff Costs and numbers	2024	2023
		£	£
	Wages and salaries	187,900	186,596
	number of employees		
	Preschool manager	2	2
	Deputy preschool manager	1	1
	Early years assistants	13	14
		<u>16</u>	<u>17</u>

5 Taxation

The company is a registered charity and is therefore not liable to income tax or corporation tax on funds received and expended on activities covered by its charitable status.

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Deferred income	36,294	22,228
Accruals	-	275
	<u>36,294</u>	<u>22,503</u>

7 Funds

	Balance at 1 September 2023	Incoming Resources	Resources Expended	Balance at 31 August 2024
	£	£	£	£
Unrestricted Funds				
General Reserve	51,435	213,217	216,523	48,129
Total Funds	<u>51,435</u>	<u>213,217</u>	<u>216,523</u>	<u>48,129</u>

JIGSAW PRESCHOOL

England & Wales - Charity number 1155860

Accounts

Jigsaw Preschool
Statement of Financial Activities
for the year ended 31 August 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Incoming resources			
Incoming resources from generated funds			
Activities from generating funds:			
Fundraising events		6,131	3,532
Investment income		737	11
Incoming resources from charitable activities			
Grants		185,433	170,386
Fee income		32,294	36,546
Other incoming resources		237	353
Total incoming resources		<u>224,832</u>	<u>210,828</u>
Resources expended			
Costs of generating funds	3	1,617	749
Preschool activities	3	211,872	199,598
Total resources expended		<u>213,489</u>	<u>200,347</u>
Net incoming resources for the period		11,343	10,481
Balances at 31 August 2022		40,092	29,611
Balances at 31 August 2023		<u>51,435</u>	<u>40,092</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

**Jigsaw Preschool
Balance Sheet
as at 31 August 2023**

	Notes	£	2023 £	£	2022 £
Current assets					
Cash at bank and in hand		<u>73,938</u>		<u>67,078</u>	
		73,938		67,078	
Creditors: amounts falling due within one	6	<u>(22,503)</u>		<u>(26,986)</u>	
			51,435		40,092
Net assets			<u>51,435</u>		<u>40,092</u>
Funds					
Unrestricted:			51,435		40,092
	7		<u>51,435</u>		<u>40,092</u>

The financial statements were approved by the Trustees on
and signed on their behalf by:

Eleanor Clapp
Chair

**Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2023**

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources and resources expended

Income and expenditure items have been credited or charged in the Statement of Financial Activities on an accruals basis.

Restricted funds

Resources are recorded on a receivable basis and allocated to a Restricted Fund if a limitations on their use is specified by the donors and providers. Funds received in the direct operation of the Charity are treated as unrestricted funds.

Direct charitable expenditure

Overheads are allocated to direct charitable expenditure on the basis of the time spent.

Taxation

The charity is exempt from tax on its charitable activities.

2 Trustees' Remuneration and Expenses

No Trustees received any remuneration or other benefits during the period.

During the period no Trustees received expenses

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2023

3 Total Resources Expended

	Costs of generating income £	Preschool activity £	2023 TOTAL £
Costs directly allocated to activities			
Uniform	-	1,246	1,246
Wages	-	186,596	186,596
Staff Training	-	651	651
Materials & toys	-	3,236	3,236
Food & drink	-	2,884	2,884
Insurance	-	1,327	1,327
Rent of premises	-	9,168	9,168
Fundraising events	1,617	-	1,617
Support costs allocated to activities			
Governance costs	-	-	-
Travel	-	-	-
Office costs	-	6,764	6,764
	1,617	211,872	213,489

	Costs of generating income £	Preschool activity £	2022 TOTAL £
Costs directly allocated to activities			
Uniform	-	1,221	1,221
Wages	-	180,463	180,463
Staff Training	-	1,045	1,045
Materials & toys	-	3,342	3,342
Food & drink	-	2,822	2,822
Insurance	-	-	-
Rent of premises	-	4,918	4,918
Fundraising events	749	-	749
Support costs allocated to activities			
Governance costs	-	-	-
Travel	-	-	-
Office costs	-	5,787	5,787
	749	199,598	200,347

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2023

4	Staff Costs and numbers	2023	2022
		£	£
	Wages and salaries	186,596	180,463
	number of employees		
	Preschool manager	2	2
	Deputy preschool manager	1	1
	Early years assistants	14	14
		<u>17</u>	<u>17</u>

5 Taxation

The company is a registered charity and is therefore not liable to income tax or corporation tax on funds received and expended on activities covered by its charitable status

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Deferred income	22,228	26,711
Accruals	275	275
	<u>22,503</u>	<u>26,986</u>

7 Funds

	Balance at 1 September 2022 £	Incoming Resources £	Resources Expended £	Balance at 31 August 2023 £
Unrestricted Funds				
General Reserve	40,092	224,832	213,489	51,435
Total Funds	<u>40,092</u>	<u>224,832</u>	<u>213,489</u>	<u>51,435</u>

JIGSAW PRESCHOOL

England & Wales - Charity number 1155860

Accounts

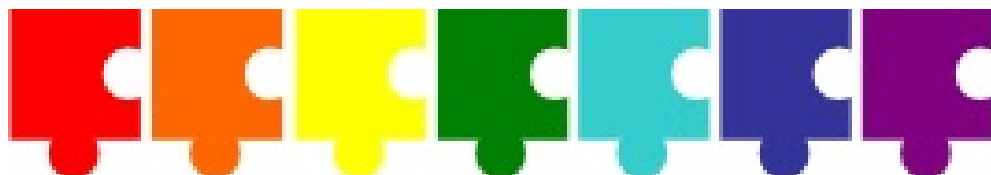


Jigsaw Preschool

Charity Number 1155860

Annual Return

2021-2022



Jigsaw Preschool

Chair's Report

We started the year with only four committee members – the smallest committee we've had for many years. We finally signed the new licence to occupy agreement and service level agreement with the Bellbird School and South Cambs District Council in December 2021 – finally completing Jigsaw's expansion into its new premises.

As a committee we decided to focus on a couple of larger fund raising events throughout the year that would be manageable for us to organise.

We held a very successful family disco in February held at the Marven Centre. Having purchased a wireless card reader for this event, we were able to keep selling drinks, snacks and glowing accessories throughout the evening, which attendees found convenient and enabled us to make a good profit from the event. Families were keen for us to hold another similar event, and we are planning to do so next February.

Our other main fundraising events were the Nearly New Sales in October and March. Our treasurer, Beth, coordinated all the sellers and sorted out the advertising – following our well-honed planning schedule for these events. On the day we had sufficient helpers and cake donations for the cake stall and both sales were profitable, although numbers of buyers were rather lower than we'd hoped for in March.

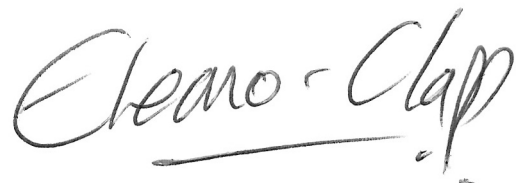
A grant application was made to the Sawston Fun Run committee, which successfully resulted in us being awarded £500 funding towards a climbing frame for our outdoor area. We also held stalls at the Bellbird Primary School's Christmas Mini Market and Summer Fairs and staff organised an Easter egg raffle – which raised additional proceeds.

We spent some of our fund raising money on improving the role play areas by making a cosy home area. We also purchased another air conditioning unit for our second playroom – which was purchased just in time to ensure the comfort of the children during the heatwave in the early summer.

We've had a small amount of staff turnover – needing to replace our regular cleaner and recruit a couple of new early years assistants (although one was a re-appointment of a staff member who had left and returned to us).

The committee continued to review Jigsaw's policies on a 2 years rolling schedule. Eleanor, the chair, undertook termly supervision meetings with Preschool Managers, who have been supervising the other staff members ensuring they are well prepared and supported in readiness for our next Ofsted inspection which is expected this year. The committee also agreed to an inflationary pay increase for staff in February following the annual pay review.

We have been keeping an eye on our outside safety surface, which has been showing signs of wear for a number of years, There are many pot-holes and cracks around the sides, which we have monitored and reported to the school. As Jigsaw is merely an occupier of the premises, not a tenant, we are not in a position to effect repairs or replacement. We hope that the Council will deem it necessary to replace this surface and support the school with being able to fund the cost of this. Until then, we continue to report any incidents, near misses and concerns to the School.



Eleanor Clapp

**Jigsaw Preschool
Statement of Financial Activities
for the year ended 31 August 2022**

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Incoming resources			
Incoming resources from generated funds			
Activities from generating funds:			
Fundraising events		3,532	898
Investment income		11	-
Incoming resources from charitable activities			
Grants		170,386	129,073
Fee income		36,546	20,869
Other incoming resources		353	755
Total incoming resources		<u>210,828</u>	<u>151,595</u>
Resources expended			
Costs of generating funds	3	749	-
Preschool activities	3	199,598	177,231
Total resources expended		<u>200,347</u>	<u>177,231</u>
Net incoming resources for the period		10,481	(25,636)
Balances at 31 August 2021		29,611	55,247
Balances at 31 August 2022		<u>40,092</u>	<u>29,611</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

**Jigsaw Preschool
Balance Sheet
as at 31 August 2022**

	Notes	£	2022 £	£	2021 £
Current assets					
Cash at bank and in hand		<u>67,078</u>		<u>30,161</u>	
		67,078		30,161	
Creditors: amounts falling due within one	6	<u>(26,986)</u>		<u>(550)</u>	
			40,092		29,611
Net assets			<u>40,092</u>		<u>29,611</u>
Funds					
Unrestricted:			40,092		29,611
	7		<u>40,092</u>		<u>29,611</u>

The financial statements were approved by the Trustees on
and signed on their behalf by:

**Eleanor Clapp
Chair**

**Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2022**

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements for the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources and resources expended

Income and expenditure items have been credited or charged in the Statement of Financial Activities on an accruals basis.

Restricted funds

Resources are recorded on a receivable basis and allocated to a Restricted Fund if a limitation on their use is specified by the donors and providers. Funds received in the direct operation of the Charity are treated as unrestricted funds.

Direct charitable expenditure

Overheads are allocated to direct charitable expenditure on the basis of the time spent.

Taxation

The charity is exempt from tax on its charitable activities.

2 Trustees' Remuneration and Expenses

No Trustees received any remuneration or other benefits during the period.

During the period no Trustees received expenses

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2022

3 Total Resources Expended

	Costs of generating income £	Preschool activity £	2022 TOTAL £
Costs directly allocated to activities			
Uniform	-	1,221	1,221
Wages	-	180,463	180,463
Staff Training	-	1,045	1,045
Materials & toys	-	3,342	3,342
Food & drink	-	2,822	2,822
Insurance	-	-	-
Rent of premises	-	4,918	4,918
Fundraising events	749	-	749
Support costs allocated to activities			
Governance costs	-	-	-
Travel	-	-	-
Office costs	-	5,787	5,787
	<u>749</u>	<u>199,598</u>	<u>200,347</u>
	Costs of generating income £	Preschool activity £	2021 TOTAL £
Costs directly allocated to activities			
Uniform	-	1,132	1,132
Wages	-	152,020	152,020
Staff Training	-	459	459
Materials & toys	-	3,208	3,208
Food & drink	-	2,404	2,404
Insurance	-	630	630
Rent of premises	-	9,600	9,600
Fundraising events	-	-	-
Support costs allocated to activities			
Governance costs	-	275	275
Travel	-	-	-
Office costs	-	7,503	7,503
	<u>-</u>	<u>177,231</u>	<u>177,231</u>

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2022

4	Staff Costs and numbers	2022	2021
		£	£
	Wages and salaries	180,463	152,020
	number of employees		
	Preschool manager	2	2
	Deputy preschool manager	1	1
	Early years assistants	14	13
		17	16

5 Taxation

The company is a registered charity and is therefore not liable to income tax or corporation tax on funds received and expended on activities covered by its charitable status

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Deferred income	26,711	-
Accruals	275	550
	26,986	550

7 Funds

	Balance at 1 September 2021 £	Incoming Resources £	Resources Expended £	Balance at 31 August 2022 £
Unrestricted Funds				
General Reserve	29,611	210,828	200,347	40,092
Total Funds	29,611	210,828	200,347	40,092

Independent examiner's report to the trustees of Jigsaw Preschool

I report to the charity trustees on my examination of the accounts of Jigsaw Preschool ("the Charity") for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the accounts. I have carried out my examination under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

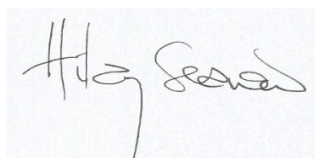
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records, with respect to the Charity, were not kept as required by section 130 of the 2011 Act and, with respect to its subsidiaries, were not kept as required by section 386 of the Companies Act 2006; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 3 October 2022

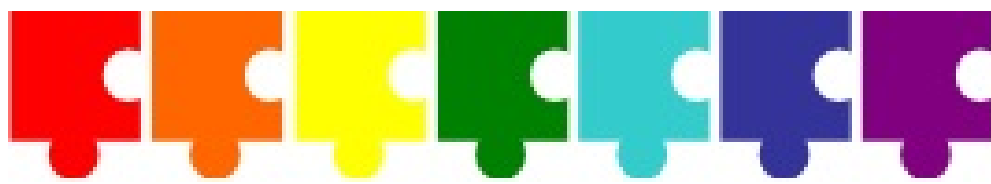


Hilary Seaward, FCA
Chartered Accountant
9 Sherlock Road, Cambridge CB3 0HR

JIGSAW PRESCHOOL

England & Wales - Charity number 1155860

Accounts



**Jigsaw Preschool
Statement of Financial Activities
for the year ended 31 August 2021**

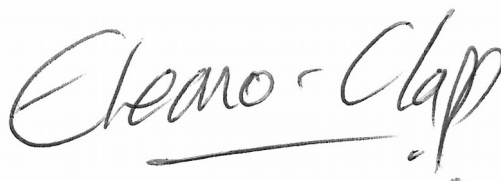
	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Incoming resources			
Incoming resources from generated funds			
Activities from generating funds:			
Voluntary income		-	654
Fundraising events		898	2,083
Investment income		-	92
Incoming resources from charitable activities			
Grants		129,073	124,011
Fee income		20,869	15,054
Other incoming resources		<u>755</u>	<u>106</u>
Total incoming resources		<u>151,595</u>	<u>142,000</u>
Resources expended			
Costs of generating funds	3	-	466
Preschool activities	3	177,231	139,377
Total resources expended		<u>177,231</u>	<u>139,843</u>
Net incoming resources for the period		(25,636)	2,157
Balances at 31 August 2020		55,247	53,090
Balances at 31 August 2021		<u>29,611</u>	<u>55,247</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

**Jigsaw Preschool
Balance Sheet
as at 31 August 2021**

	Notes	£	2021 £	£	2020 £
Current assets					
Cash at bank and in hand		30,161	80,476		
		<u>30,161</u>	<u>80,476</u>		
Creditors: amounts falling due within one year					
	6	(550)	(25,229)		
			<u>29,611</u>		<u>55,247</u>
Net assets			<u>29,611</u>		<u>55,247</u>
Funds					
Unrestricted:			29,611		55,247
	7		<u>29,611</u>		<u>55,247</u>

The financial statements were approved by the Trustees on and signed on their behalf by:



**Eleanor Clapp
Chair**

**Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2021**

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements for the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources and resources expended

Income and expenditure items have been credited or charged in the Statement of Financial Activities on an accruals basis.

Restricted funds

Resources are recorded on a receivable basis and allocated to a Restricted Fund if a limitations on their use is specified by the donors and providers. Funds received in the direct operation of the Charity are treated as unrestricted funds.

Direct charitable expenditure

Overheads are allocated to direct charitable expenditure on the basis of the time spent.

Taxation

The charity is exempt from tax on its charitable activities.

2 Trustees' Remuneration and Expenses

No Trustees received any remuneration or other benefits during the period.

During the period no Trustees received expenses

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2021

3 Total Resources Expended

	Costs of generating income £	Preschool activity £	2021 TOTAL £
Costs directly allocated to activities			
Uniform	-	1,132	1,132
Wages	-	152,020	152,020
Staff Training	-	459	459
Materials & toys	-	3,208	3,208
Food & drink	-	2,404	2,404
Insurance	-	630	630
Rent of premises	-	9,600	9,600
Fundraising events	-	-	-
Support costs allocated to activities			
Governance costs	-	275	275
Travel	-	-	-
Office costs	-	7,503	7,503
	-	177,231	177,231
Costs of generating income			
	£	£	£
Costs directly allocated to activities			
Uniform	-	1,232	1,232
Wages	-	124,404	124,404
Staff Training	-	854	854
Materials & toys	-	2,062	2,062
Food & drink	-	2,177	2,177
Insurance	-	910	910
Rent of premises	-	4,254	4,254
Fundraising events	466	-	466
Support costs allocated to activities			
Governance costs	-	275	275
Travel	-	179	179
Office costs	-	3,030	3,030
	466	139,377	139,843

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2021

4	Staff Costs and numbers	2021	2020
		£	£
	Wages & salaries	152,020	124,404
	number of employees		
	Preschool manager	2	2
	Deputy preschool manager	1	1
	Early years assistants	13	10
		<u>16</u>	<u>13</u>

5 Taxation

The company is a registered charity and is therefore not liable to income tax or corporation tax on funds received and expended on activities covered by its charitable status

6 Creditors: amounts falling due within one year

	2021	2020
	£	£
Deferred income	-	24,954
Accruals	550	275
	<u>550</u>	<u>25,229</u>

7 Funds

	Balance at 1 September 2020	Incoming Resources	Resources Expended	Balance at 31 August 2021
	£	£	£	£
Unrestricted Funds				
General Reserve	55,247	151,595	177,231	29,611
Total Funds	<u>55,247</u>	<u>151,595</u>	<u>177,231</u>	<u>29,611</u>

Independent examiner's report to the trustees of Jigsaw Preschool

I report to the charity trustees on my examination of the accounts of Jigsaw Preschool ("the Charity") for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the accounts. I have carried out my examination under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records, with respect to the Charity, were not kept as required by section 130 of the 2011 Act and, with respect to its subsidiaries, were not kept as required by section 386 of the Companies Act 2006; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 27 September 2021



Hilary Seaward, FCA
Chartered Accountant
9 Sherlock Road, Cambridge CB3 0HR